

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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 In re:

DELPHI CORPORATION, et al,

Delphi Automotive Systems, Inc.

In Proceedings For A
 Reorganization Under
 Chapter 11
 Case No.: 05-44481
 Jointly Administered
 Case No.: 05-44640

Debtors.

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Claim Nos.: 8668

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001 (e)(2) or (4))

To: (Transferor) Head Acoustics Inc.
 6964 Kensington Rd.
 Brighton, MI 48116
 Attn: Mike Stephan

The transfer of your claim as shown above, in the amount of **\$42,005.60** has been transferred (unless previously expunged by court order) to:

Amroc Investments, LLC
 535 Madison Avenue, 15th Floor
 New York, New York 10022
 Attn : David S. Leinwand, Esq.

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN **20 DAYS** OF THE DATE OF THIS NOTICE, YOU MUST:

--FILE A **WRITTEN** OBJECTION TO THE TRANSFER with:

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK
 ONE BOWLING GREEN, ALEXANDER HAMILTON CUSTOM HOUSE
 NEW YORK, NY 10004

--SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. _____ in your objection.

If you file an objection, a hearing will be scheduled.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

CLERK OF THE COURT

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2004.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent) _____

Copy to Transferee: _____

Deputy Clerk